

CITY OF HORICON

404 EAST LAKE STREET
HORICON WI 53032

MEETING NOTICE

DATE ISSUED: September 13, 2022

BY: Chairperson Forrest Frami

PERSONNEL & FINANCE COMMITTEE

ATTENDEES:

Donald Miller

Jim Bandsma

Forrest Frami

Kristen Jacobson

Amy Yahnke

Alexandra Harvancik

Mark Tesch

Carole Baker

Pat Bulman

Rich Gerth

Cody Vanderhei

Mayor Maas

DATE: Thursday, September 15, 2022

TIME: 5:00 p.m.

LOCATION: City Hall, Activity Room A

LEADER: Chairperson Forrest Frami

AGENDA:

1. Call to Order.
2. Roll Call.
3. Public Appearances.
Limited to 3 Minute Time Frame Per Individual.
4. Approve Previous Minutes.
5. Purchase of Water Meters to Include Funding.
6. Purchase of Waste Oil Containment Unit to Include Funding.
7. Audit Engagement Letter.
8. City Sponsored Police Officer Training Program.
9. Vacant Property for Sale – 210 Ellison Street.
10. Social Media Archiving Services.
11. Police Lieutenant Job Description.
12. Simplified Rate Increase – Water Utilities.
13. Long Range Cash Flow Analysis and Potential Full Rate Case Studies for Water and Wastewater Utilities.
14. Railroad Crossing Elimination Program Grant Application Assistance Contract.
15. August 2022 Payables.
16. Set Next Meeting Date.
17. Adjourn.

IF UNABLE TO ATTEND, PLEASE NOTIFY: Kristen Jacobson

PHONE: 485-3500

DATE POSTED: 09/13/2022

TIME POSTED: 3:45 a.m.

It is possible that members of and a possible quorum of members of governmental bodies of the municipality, other than the Personnel & Finance Committee, may attend the above event. No action will be taken by any governmental body, other than the Personnel & Finance Committee, at the above event.

Kristen Jacobson

From: C Vanderhei
Sent: Tuesday, September 6, 2022 3:09 PM
To: Kristen Jacobson
Subject: Fwd: Meter Order and Pricing

Here is the water meter pricing for personnel and finance meeting. This is just what we need to stay on track with DNR requirements.

----- Forwarded Message -----

Subject: Meter Order and Pricing
Date: Fri, 2 Sep 2022 16:37:11 +0000
From: Steve Dauster <sdauster@midwest-meter.com>
To: C Vanderhei <cvanderhei@cityhoriconwi.us>
CC: Bria Rohlinger <brohlinger@midwest-meter.com>

Hi Cody

Here's the order/pricing that we talked about...

15 M25B, 5/8" x 1/2" with HR-LCD, twist tight, and ORION ME endpoints: \$300.00 each (total: \$4,500.00)
22 M25B, 5/8" 3/4" with HR-LCD, twist tight, and ORION ME endpoints: \$300.00 each (total: \$6,600.00)
2 M70B, 1" with HR-LCD, twist tight, and ORION ME endpoints: \$470.00 each (total: \$940.00)

So, my math comes up with an order total of \$12,040.00

Thanks Cody and please confirm whether or not I should get the order placed...have a good weekend!

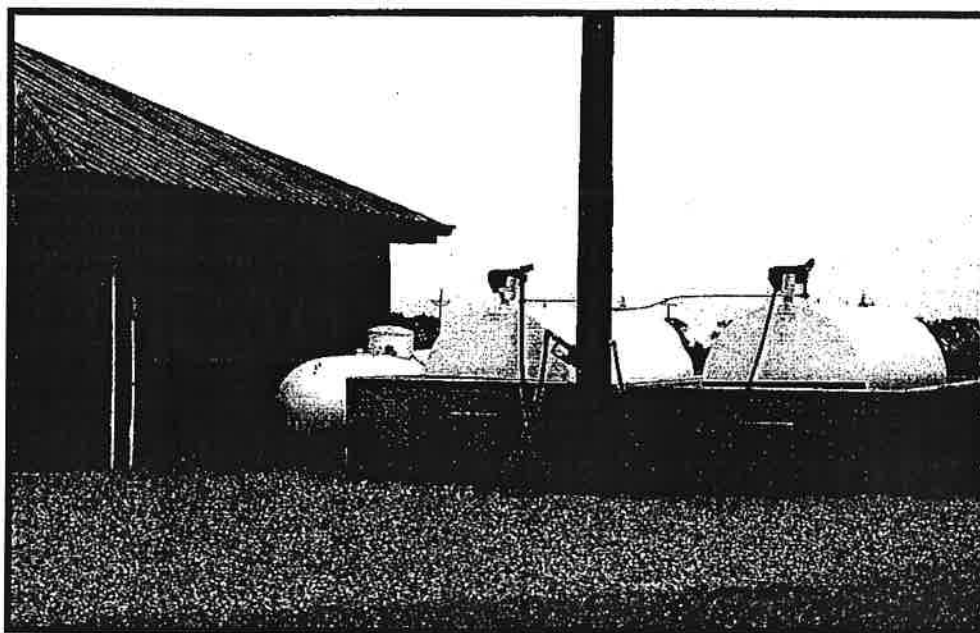
Steve

Steve Dauster
Midwest Meter, Inc.
N173 W21290 Northwest Passage Way
Jackson, WI 53037
(262) 677-2887 Office
(262) 416-2889 Cell



WIESER CONCRETE

Spill/Leak Containment Vessel



VESSELS CURRENTLY AVAILABLE *Kendra*

Model SL550A 866 Gallon Model for 550-560 Gallon Tanks, 4' Diameter
Model SL1000 1317 Gallon Model for 1000 Gallon Tanks, 4' Diameter
Model SL1500 1895 Gallon Model for 1500 Gallon Tanks, 5'4" Diameter
Model SL2000 2500 Gallon Model for 2000 Gallon Tanks, 5'4" Diameter

Model	Capacity (Gal.)	Tank Size (Gal.)	Length (I.D.)	Width (I.D.)	Height (I.D.)
Model SL550A	866	550-560	8'10"	6'8"	2' 8 1/2"
Model SL1000	1317	1000	13'8"	6'8"	2' 3 1/2"
Model SL1500	1895	1500	11' 1 1/2"	7'6"	3'9"
Model SL2000	2500	2000	14' 4 1/2"	7'6"	3'9"

2294.00
 +
 745.00
 Shipping

PRODUCT APPROVAL

These products have a Building Material Approval from the Safety and Buildings Division of the Wisconsin Department of Industry, Labor and Human Relations (Approval #20050002). They are approved for use as dike systems in conformance with s. ILHR 10.345 (1) and also conform to the requirements of s. ILHR 10.345 (1) (a) for the above tanks sizes, s. ILHR 10.415 (13) (a) for clearances for visual inspection and s. ILHR 10.345 (1) (b) for the 1-inch galvanized pipe through vessel wall at sump using self-closing valve for removal of liquid in the vessel and collision protection in accordance with s. ILHR 10.415 (8).

Spill/Leak Containment Vessel

CONCRETE SPECIFICATIONS

Our precast concrete spill/leak containment vessels are constructed in accordance with Section 501 "Concrete Masonry", of the Standard Specifications for Road and Bridge Construction, State of Wisconsin Department of Transportation.

The concrete is air-entrained and has a minimum of 4000 psi compressive strength when delivered. Compressive strengths of over 7000 psi are common in our vessels after thirty (30) days. The reinforcing steel is Grade 40, No. 4 bars on 12" centers each way. The reinforcing is designed for the dynamic forces that exist when transporting the units. These forces exceed those experienced on the site.

LIQUID REMOVAL SYSTEM

To allow for removal of rainwater, as required by s. ILHR 10.345 (1) (b), or the recovery of spilled or leaked petroleum products, we provide a self-closing valve system. This system is comprised of a 1-inch galvanized pipe through the vessel wall at the sump using a self-closing valve

COLLISION PROTECTION

Anchor bolts are furnished to tie down the petroleum storage tanks. No additional clearance for collision protection is required provided the tank is centered in the vessel and firmly bolted to the vessel. These anchor bolts will prevent the floatation of any empty tank by rainwater.

OPTIONAL FENCE AND/OR ROOF

We have available an optional fence system that mounts on the walls of the vessel. Wisconsin Administrative Code s. ILHR 10.415 (5) (a) requires a 6' high building or fence around the tank and secondary containment if the property does not have a perimeter security fence. Also available is a metal roof package that mounts on the fence posts. The roof will reduce the accumulation of rain, snow and ice.

WIESER CONCRETE

W3716 U.S. Hwy 10
Maiden Rock, WI 54750
800-325-8456
715-647-2311
FAX: 715-647-5181

2815 Riley Rd
Portage, WI 53901
800-362-7220
608-742-4464
FAX: 608-742-3769

N5561 Miranda Way
Fond du Lac, WI 54937
800-641-5937
920-922-3830
FAX: 920-922-1415

4419 Wagon Wheel Rd
Roxana, IL 62084
618-251-9210
FAX: 618-251-9211

WIESER CONCRETE

2815 Riley Road * Portage, WI 53901

(608) 742-4464 * (800) 362-7220 * Fax (608) 742-3769

Email: markw@wieserconcrete.com * lorih@wieserconcrete.com Website: www.wieserconcrete.com

9/01/2022

City of Horicon

Email: jwiemer@cityhoriconwi.us

PRICE QUOTATION

QC22-246

Project: Spill Leak Containment Vessel
Horicon, WI

1LS	SL1000 – Spill/Leak Containment Vessel Tank size – 1000g Capacity – 1317g	\$3,039.00 LS
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Prices Include: Delivery to Jobsite
Installation
Unloading of our Trucks

Unloading time of one hour per truck (maximum) is allowed in above price. Any additional time required will be billed at \$150.00 per hour, unless prior arrangements have been made.

Prices are valid for 30 days from above date.

Sales taxes are not included in these prices.

Terms of payment are C.O.D. **OR** with approved credit net 15 days of invoice.

1.5% service charge will be added to overdue accounts.

Does Not Include Bid Bond.

To order, sign and return this quotation.

CUSTOMER ACCEPTANCE

Company _____

Rep. _____

Date _____

Need Products By _____

Kendra Dorn – Admin Asst
608-742-4464



"Where Quality Is A Standard, Not An Extra"





Baker Tilly US, LLP
777 E Wisconsin Ave, 32nd Fl
Milwaukee, WI 53202-5313
United States of America

T: +1 (414) 777 5500
F: +1 (414) 777 5555

bakertilly.com

September 7, 2022

Ms. Kristen Jacobson
Clerk/Treasurer
City of Horicon
404 E. Lake Street
Horicon, WI 53032

Dear Ms. Jacobson:

Thank you for using Baker Tilly US, LLP (Baker Tilly, we, our) as your auditors.

The purpose of this letter (the Engagement Letter) is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of the City of Horicon (Client, you, your).

Service and Related Report

We will audit the basic financial statements of the City of Horicon as of and for the years ended December 31, 2022, and the related notes to the financial statements. Upon completion of our audit, we will provide the City of Horicon with our audit report on the financial statements and supplemental information referred to below. If, for any reasons caused by or relating to the affairs or management of the City of Horicon, we are unable to complete the audit or are unable to or have not formed an opinion, or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

The following supplementary information accompanying the financial statements will also be subjected to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and our auditor's report will provide an opinion on it in relation to the financial statements as a whole.

- > Combining and Individual Fund Financial Statements
- > Detailed General Fund Budget Comparison Schedules

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the City of Horicon's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the City of Horicon's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's response to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- > Management's Discussion and Analysis
- > OPEB - related schedules
- > Pension - related schedules

Our report does not include reporting on key audit matters.

Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the financial statements. We will be responsible for performing that audit in accordance with auditing standards generally accepted in the United States of America (GAAS). These standards require that we plan and perform our audit to obtain reasonable, rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. A misstatement is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user based on the financial statements. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management and those charged with governance of their responsibilities. Our audit is limited to the period covered by our audit and does not extend to any later periods during which we are not engaged as auditor.

The audit will include obtaining an understanding of the City of Horicon and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to determine the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal controls or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under GAAS, (ii) an overview of the planned scope and timing of the audit, and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of your significant accounting practices, accounting estimates, and financial statement disclosures; (b) difficulties encountered in performing the audit; (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures; and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to your financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts, and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance of any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be addressed differently by a third party, possibly in connection with a specific transaction.

Management's Responsibilities

Our audit will be conducted on the basis that the Organization's management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

- > For the preparation and fair presentation of the financial statements and supplementary information in accordance with accounting principles generally accepted in the United States of America;
- > For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements and supplementary information that are free from material misstatement, whether due to fraud or error; and
- > To provide us with:
 - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements and supplementary information such as records, documentation, and other matters;
 - Additional information that we may request from management for the purpose of the audit; and
 - Unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence

Ms. Kristen Jacobson
City of Horicon

September 7, 2022
Page 4

Management is responsible for (i) adjusting the basic financial statements to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period under audit are immaterial, both individually and in the aggregate, to the basic financial statements taken as a whole, and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of your internal control over financial reporting that are reasonably likely to adversely affect your ability to record, process, summarize and report external financial data reliably in accordance with GAAP. Management is also responsible for identifying and ensuring that the City of Horicon complies with the laws and regulations applicable to its activities.

As part of our audit process, we will request from management and, when appropriate, those charge with governance written confirmation concerning representations made to us in connection with the audit.

Baker Tilly is not a municipal advisor as defined in Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act or under Section 15B of the Securities Exchange Act of 1934 (the Act). Baker Tilly is not recommending an action to the City of Horicon; is not acting as an advisor to you and does not owe a fiduciary duty pursuant to Section 15B of the Act to you with respect to the information and material contained in the deliverables issued under this engagement. Any municipal advisory services would only be performed by Baker Tilly Municipal Advisors LLC (BTMA) pursuant to a separate engagement letter between you and BTMA. You should discuss any information and material contained in the deliverables with any and all internal and external advisors and experts that you deem appropriate before acting on this information or material.

Nonattest Services

Prior to or as part of our audit engagement, it may be necessary for us to perform certain nonattest services. For purposes of this letter, nonattest services include services that *Government Auditing Standards* refers to as nonaudit services.

Nonattest services that we will be providing are as follows:

- > Financial statement preparation
- > Adjusting journal entries
- > Compiled regulatory reports (State Financial Report Form C and Annual Public Service Commission Report)
- > Compiled TIF Financial Statements
- > Civic Systems software

None of these nonattest services constitute an audit under generally accepted auditing standards including *Government Auditing Standards*.

We will not perform any management functions or make management decisions on your behalf with respect to any nonattest services we provide.

In connection with our performance of any nonattest services, you agree that you will:

- > Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.

Ms. Kristen Jacobson
City of Horicon

September 7, 2022
Page 5

- > Designate an employee with suitable skill, knowledge, and/or experience, preferably within senior management, to oversee the services we perform.
- > Evaluate the adequacy and results of the nonattest services we perform.
- > Accept responsibility for the results of our nonattest services.
- > Establish and maintain internal controls, including monitoring ongoing activities related to the nonattest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters that we believe you should be aware of and will meet with you upon request.

In addition to the audit services discussed above, we will compile the annual Financial Report Form to the Wisconsin Department of Revenue, the Public Service Commission Annual Report and the TIF Financial Statements. See Addendums A, B and C attached, which are an integral part of this Engagement Letter.

Other Documents

If you intend to reproduce or publish the financial statements in an annual report or other information (excluding official statements), and make reference to our firm name in connection therewith, you agree to publish the financial statements in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

The City of Horicon may wish to include our report on these financial statements in an official statement or some other securities offering. You agree that the aforementioned audit report or reference to Baker Tilly will not be included in such offering without our prior written permission or consent. Upon notification, auditing standards will require our involvement with the official statement, and any procedures related to this involvement will be a separate agreement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. Baker Tilly does not retain any original client records and we will return such records to you at the completion of the services rendered under this engagement. When such records are returned to you, it is the City of Horicon's responsibility to retain and protect its accounting and other business records for future use, including potential review by any government or other regulatory agencies. By your signature below, you acknowledge and agree that, upon the expiration of the documentation retention period, Baker Tilly shall be free to destroy our workpapers related to this engagement. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the City of Horicon hereby authorizes us to do so.

Ms. Kristen Jacobson
City of Horicon

September 7, 2022
Page 6

Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from the City of Horicon's personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries, and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason the City of Horicon is unable to provide such schedules, information, and assistance, Baker Tilly and you may mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Delays in the issuance of our audit report beyond the date that was originally contemplated may require us to perform additional auditing procedures which will likely result in additional fees.

Revisions to the scope of our work will be communicated to you and may be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

Invoicing for services will be issued in three installments; the first upon commencement of engagement planning/preliminary fieldwork, the second upon commencement of year-end fieldwork, and the third upon delivery of the audit report. Fees are payable upon presentation. In addition to professional fees, our invoices will include our standard administrative charge, plus travel and subsistence and other out-of-pocket expenses related to the engagement. A charge of 1.5 percent per month shall be imposed on accounts not paid within thirty (30) days of receipt of our statement for services provided. In accordance with our firm policies, work may be suspended if your account becomes thirty (30) days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notice of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination. In the event that collection procedures are required, the City of Horicon agrees to be responsible for all expenses of collection including related attorneys' fees.

We may use temporary contract staff to perform certain tasks on your engagement and will bill for that time at the rate that corresponds to Baker Tilly staff providing a similar level of service. Upon request, we will be happy to provide details on training, supervision and billing arrangements we use in connection with these professionals. Additionally, we may from time to time, and depending on the circumstances, use service providers (e.g., to act as a specialist or audit an element of the financial statements) in serving your account. We may share confidential information about you with these contract staff and service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all contract staff and service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the contract staff or third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such contract staff or third-party service providers.

To the extent the services require Baker Tilly receive personal data or personal information from Client, Baker Tilly may process any personal data or personal information, as those terms are defined in applicable privacy laws, in accordance with the requirements of the applicable privacy law relevant to the processing in providing services hereunder. Applicable privacy laws may include any local, state, federal or international laws, standards, guidelines, policies or regulations governing the collection, use, disclosure, sharing or other processing of personal data or personal information with which Baker Tilly or its Clients must comply. Such privacy laws may include (i) the EU General Data Protection Regulation 2016/679 (GDPR); (ii) the California Consumer Privacy Act of 2018 (CCPA); and/or (iii) other laws regulating marketing communications, requiring security breach notification, imposing minimum security requirements, requiring the secure disposal of records and other similar requirements applicable to the processing of personal data or personal information. Baker Tilly is acting as a Service Provider/Data Processor in relation to Client personal data and personal information, as those terms are defined respectively under the CCPA/GDPR. Client is responsible for notifying Baker Tilly of any data privacy laws the data provided to Baker Tilly is subject to and Client represents and warrants it has all necessary authority (including any legally required consent from data subjects) to transfer such information and authorize Baker Tilly to process such information in connection with the services described herein. Client agrees that Baker Tilly has the right to generate aggregated/de-identified data from the accounting and financial data provided by Client to be used for Baker Tilly business purposes and with the outputs owned by Baker Tilly. For clarity, Baker Tilly will only disclose aggregated/de-identified data in a form that does not identify Client, Client employees, or any other individual or business entity and that is stripped of all persistent identifiers. Client is not responsible for Baker Tilly's use of aggregated/de-identified data.

Baker Tilly has established information security related operational requirements that support the achievement of our information security commitments, relevant information security related laws and regulations, and other information security related system requirements. Such requirements are communicated in Baker Tilly's policies and procedures, system design documentation and contracts with customers. Information security policies have been implemented that define our approach to how systems and data are protected. Client is responsible for providing timely written notification to Baker Tilly of any additions, changes or removals of access for Client personnel to Baker Tilly provided systems or applications. If Client becomes aware of any known or suspected information security or privacy related incidents or breaches related to this agreement, Client should timely notify Baker Tilly via email at dataprotectionofficer@bakertilly.com.

Any additional services that may be requested, and we agree to provide, may be the subject of a separate engagement letter.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the City of Horicon, unless otherwise prohibited. In the event we are requested by the City of Horicon or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the City of Horicon, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

We may be required to disclose confidential information with respect to complying with certain professional obligations, such as peer review programs. All participants in such peer review programs are bound by the same confidentiality requirements as Baker Tilly and its employees. Baker Tilly will not be required to notify the City of Horicon if disclosure of confidential information is necessary for peer review purposes.

Ms. Kristen Jacobson
City of Horicon

September 7, 2022
Page 8

Our fees are based on known circumstances at the time of this Engagement Letter. Should circumstances change significantly during the course of this engagement, we will discuss with you the need for any revised audit fees. This can result from changes at the City of Horicon, such as the turnover of key accounting staff, the addition of new funds or significant federal or state programs or changes that affect the amount of audit effort from external sources, such as new accounting and auditing standards that become effective that increase the scope of our audit procedures. This Engagement Letter currently includes all auditing and accounting standards and the current single audit guidance in effect as of the date of this letter.

We would expect to continue to perform our services under the arrangements discussed above from year to year, unless for some reason you or we find that some change is necessary. We will, of course, be happy to provide the City of Horicon with any other services you may find necessary or desirable.

Resolution of Disagreements

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association (AAA) under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act (FAA) and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from Judicate West, AAA, Judicial Arbitration & Mediation Services (JAMS), the Center for Public Resources or any other internationally or nationally recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. Any issue concerning the extent to which any dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of any of these procedures, shall be governed by the FAA and resolved by the arbitrators. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award nonmonetary or equitable relief and will not have the right to award punitive damages or statutory awards. Furthermore, in no event shall the arbitrator have power to make an award that would be inconsistent with the Engagement Letter or any amount that could not be made or imposed by a court deciding the matter in the same jurisdiction. The award of the arbitration shall be in writing and shall be accompanied by a well reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Discovery shall be permitted in arbitration only to the extent, if any, expressly authorized by the arbitrator(s) upon a showing of substantial need. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. Both parties agree and acknowledge that they are each giving up the right to have any dispute heard in a court of law before a judge and a jury, as well as any appeal. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. The arbitrator(s) shall apply the limitations period that would be applied by a court deciding the matter in the same jurisdiction, including the contractual limitations set forth in this Engagement Letter, and shall have no power to decide the dispute in any manner not consistent with such limitations period. The arbitrator(s) shall be empowered to interpret the applicable statutes of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Ms. Kristen Jacobson
City of Horicon

September 7, 2022
Page 9

Limitation on Damages and Indemnification

The liability (including attorney's fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorney's fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorney's fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, its personnel or agents, that is not complete, accurate or current, whether or not management knew or should have known that such information was not complete, accurate or current.

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim or any other statutes of limitations or repose.

Other Matters

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Ms. Kristen Jacobson
City of Horicon

September 7, 2022
Page 10

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees, it is hereby agreed that the City of Horicon will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve (12) months following the date of the conclusion of this engagement. If the City of Horicon violates this nonsolicitation clause, the City of Horicon agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

The services performed under this Agreement do not include the provision of legal advice and Baker Tilly makes no representations regarding questions of legal interpretation. Client should consult with its attorneys with respect to any legal matters or items that require legal interpretation under federal, state or other type of law or regulation.

Baker Tilly US, LLP, trading as Baker Tilly, is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly US, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly US, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter and any applicable online terms and conditions or terms of use ("Online Terms") related to online products or services made available to City of Horicon by Baker Tilly ("Online Offering") constitute the entire agreement between the City of Horicon and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto. For clarity and avoidance of doubt, the terms of this Engagement Letter govern Baker Tilly's provision of the services described herein, and the Online Terms govern City of Horicon's use of the Online Offering. This Engagement Letter's provisions shall not be deemed modified or amended by the conduct of the parties.

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties, including any successors or assignees. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the City of Horicon's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Wisconsin, without giving effect to the provisions relating to conflict of laws.

Ms. Kristen Jacobson
City of Horicon

September 7, 2022
Page 11

We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact Paul Frantz, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and determining that the engagement has been completed in accordance with professional standards. Paul Frantz is available at 414 777 5506, or at paul.frantz@bakertilly.com.

Sincerely,

BAKER TILLY US, LLP

A handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Enclosure

The services and terms as set forth in this Engagement Letter are agreed to by:

Official's Name

Official's Signature

Title

Date

ADDENDUM A

We will perform the following services:

1. We will compile, from information you provide, the annual Financial Report Form to the Wisconsin Department of Revenue, for the year ended December 31, 2022. Upon completion of the compilation of the annual Financial Report Form, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the City of Horicon, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the annual Financial Report Form to you as a result of this engagement.

Our report on the annual Financial Report Form of the City of Horicon is presently expected to read as follows:

Management is responsible for the 2022 Financial Report Form C for the year ended December 31, 2022 included in the accompanying prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the 2022 financial report form C included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by the management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the 2022 Financial Report form C included in the prescribed form.

The Financial Report Form C included in the accompanying prescribed form is presented in accordance with the requirements of the Wisconsin Department of Revenue, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Wisconsin Department of Revenue and is not intended to be and should not be used by anyone other than this specified party.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Management's Responsibilities

The City of Horicon's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the Financial Report Form C included in the form prescribed by the Wisconsin Department of Revenue, (ii) designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the Financial Report Form C, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

ADDENDUM B

We will perform the following services:

2. We will compile, from information you provide, the Public Service Commission Annual Report, including the balance sheets of the Horicon Water Utility, an enterprise fund of the City of Horicon, as of December 31, 2022 and 2021, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2022. Upon completion of the Public Service Commission Annual Report, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the City of Horicon, we are unable to complete the compilation or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the Public Service Commission Annual Report to you as a result of this engagement.

Our report on the Public Service Commission Annual Report of the City of Horicon is presently expected to read as follows:

Management is responsible for the balance sheets of the Horicon Water Utility, an enterprise fund of the City of Horicon, as of December 31, 2022 and 2021, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2022 included in the accompany prescribed form. We have performed a compilation engagement in accordance with *Statements on Standards of Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements included in the prescribed form.

These financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Public Service Commission of Wisconsin, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended to be and should not be used by anyone other than this specified party.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Management's Responsibilities

The City of Horicon's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements included in the form prescribed by the Public Service Commission of Wisconsin, (ii) designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.

ADDENDUM C

We will perform the following services:

1. We will compile, from information you provide, the Tax Incremental District's (districts) financial statements. Upon completion of the compilation of the Balance Sheet, the Historical Summary of Project Costs, Project Revenues and Net Costs to be Recovered Through Tax Increments and Historical Summary of Sources, Uses and Status of Funds of the Tax Incremental District Nos. 4, 5 and 6 of the City of Horicon from the dates the districts were created through December 31, 2022, we will provide you with our accountants' compilation report. If for any reason caused by or relating to affairs or management of the City of Horicon, we are unable to complete the or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to submit the Tax Incremental District's financial statements to you as a result of this engagement.

Our report on the Tax Incremental District's financial statements is presently expected to read as follows:

Management is responsible for the accompanying Balance Sheet, Historical Summary of Project Costs, Project Revenues and Net Costs to be Recovered Through Tax Increments and Historical Summary of Sources, Uses and Status of Funds of the City of Horicon's Tax Incremental District Nos. 4, 5 and 6 (districts) as of and for the year ended December 31, 2022 and from the date of creation through December 31, 2022, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with *Statements on Standards of Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

As discussed in Note 1, the financial statements present only the transactions of the district and do not purport to, and do not, present fairly the financial position of the City of Horicon as of December 31, 2022, the changes in its financial position, or, where applicable, cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economical or historical context.

Our Responsibilities and Limitations

We will be responsible for performing the compilation in accordance with *Statements on Standards for Accounting and Review Services* established by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements. We will utilize information that is the representation of management without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for the statements to be in conformity with GAAP.

Our engagement cannot be relied upon to disclose errors, fraud or other illegal acts that may exist and, because of the limited nature of our work, detection is highly unlikely. However, we will inform the appropriate level of management of any material errors, and of any evidence that fraud may have occurred. In addition, we will report to you any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this Engagement Letter.

Management's Responsibilities

The City of Horicon's management is responsible for the financial statements referred to above. In this regard, management is responsible for (i) the preparation and fair presentation of the financial statements in accordance with GAAP, (ii) designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial statements, (iii) preventing and detecting fraud, (iv) identifying and ensuring that you comply with the laws and regulations applicable to its activities, and (v) making all financial records and related information available to us. Management also is responsible for identifying and ensuring that you comply with the laws and regulations applicable to its activities.

Management is responsible for providing us with the information necessary for the compilation of the financial statements and the completeness and the accuracy of that information and for making your personnel available to whom we may direct inquiries regarding the compilation. We may make specific inquiries of management and others about the representations embodied in the financial statements.



Horicon Police Department

220 Ellison Street
Horicon, Wisconsin 53032
www.ci.horicon.wi.us

Chief Amy J. Yahnke
(920) 485-3555
Fax (920) -3550
Follow us on Facebook

City of Horicon—Horicon Police Department Training and Equipment Retention Agreement for Non-certified Full-Time Police Officer

This Retention Agreement entered into on _____, between the City of Horicon, Horicon Police Department and _____ (Employee)

Application to Department. The Employee has submitted an application seeking employment with the Department as a Full-Time Police Officer and, the Department has approved the application and offered a conditional offer of employment.

1. **Department Expense.** Employee acknowledges that the Department is willing to incur substantial expense in the form of time, effort, screening, background check, pre-employment physical, medical, and psychological examinations, police academy, equipping the Employee with uniforms and specialty gear, and any other costs associated with training and equipping, collectively which is approximately \$7,400.00. The Horicon Police Department is willing to pay this expense for the Employee pursuant to the terms and conditions of this Agreement.
2. **Expense Reimbursement.** The Horicon Police Department agrees that in the event the Employee accepts the conditional offer made by the Horicon Police Department, then the Department will pay for the Employee's costs referenced in Section 1, and any other approved employment costs. However, if the Employee chooses to voluntarily terminate their employment for any reason while attending the police academy, fail to graduate from the police academy, or leave employment within the 36 months from the police academy graduation date, the Employee shall be required to repay the expense reimbursement amount to the City of Horicon, Horicon Police Department. The reimbursement amount shall not include amounts paid to the Employee as wages. Employee shall owe the Department the expense reimbursement as determined according to the following schedule:
 - A. The expense reimbursement shall be a reimbursement of \$7,400.00 if the Employee fails to complete the police academy or voluntarily terminates their employment for any reason while attending the police academy.
 - B. The expense reimbursement shall be a reimbursement of \$6,000.00 if the Employee voluntarily terminates employment within 36 months from the police academy graduation date. The expense reimbursement amount can be made payable to Horicon Police Department and must be paid within 90 days of the effective termination date unless other payments arrangements have been made and approved in writing by the Chief of Police.
 - C. **Expense Reimbursement Appeal Process.** Employee may appeal the expense reimbursement in writing to the Horicon Chief of Police. The Chief of Police will respond in writing with the decision within a reasonable amount of time. If the

"Horicon ~ City on the Marsh"



Horicon Police Department

220 Ellison Street
Horicon, Wisconsin 53032
www.ci.horicon.wi.us

Chief Amy J. Yahnke
(920) 485-3555
Fax (920) -3550

Follow us on Facebook

expense reimbursement is not waived, the Employee's timeframe to pay will be detailed in the response letter from the Chief of Police.

3. **Breach of Reimbursement.** In the event the Employee breaches their obligation to repay the expense reimbursement, the Department shall be entitled to institute legal proceedings in any court of competent jurisdiction for the collection of the expense reimbursement due. The Employee stipulates that the Department shall be owed expense reimbursement amounts due plus interest at the maximum statutorily allowed interest rate for civil judgements in Wisconsin, and Employee shall pay the Department's costs incurred in enforcing this Agreement.
4. **Agreement Modification.** The Parties acknowledge that the obligations under this Agreement may be waived at the sole discretion of the Department, or upon mutual agreement of the Parties.
5. **Condition of Employment.** Employee acknowledges that failure to agree to the terms set forth in this Agreement shall result in the Department no longer considering the Employee for employment by the Department.
6. **Enforceability.** If for any reason a court of competent jurisdiction finds any provision of this Agreement to be illegal or unenforceable, the offending provision will be deemed amended or deleted to the extent necessary to conform the applicable law and for the benefit of the Department.

IN WITNESS WHEREOF, the parties have duly executed the Agreement.

Applicant

Date

Approved by Chief of Police

Date

WISCONSIN LAW ENFORCEMENT HIRING AND TRAINING FACTSHEET

How does someone become certified as a Wisconsin law enforcement officer?

To be eligible for certification as a Wisconsin law enforcement officer, you must complete a 720-hour law enforcement academy program at an academy certified by the Wisconsin Law Enforcement Standards Board (LESB). You also must meet the following criteria to enroll in an academy:

- Be at least 18 years old;
- Have a high school diploma or equivalent;
- Possess a valid driver's license;
- Have no unpardoned convictions for a felony, or any offense that could be punished as a felony in Wisconsin;
- Have no convictions of a misdemeanor crime of domestic violence as defined in 18 USC 921(a)(33), convictions of domestic abuse as defined in § 968.075(1)(a), Wis. Stats., or convictions of a crime subject to the imposition of the domestic abuse surcharge under § 973.055(4), Wis. Stats.;
- Per § 66.0501(2), no person may be appointed deputy sheriff of any county or police officer of any city, village, or town unless that person is a citizen of the United States;
- Be of good character; and
- Be free from any physical, emotional, or mental condition that might adversely affect the performance of the duties of a law enforcement officer.

Law enforcement academy students may self-sponsor or be sponsored by a law enforcement agency. To enroll in a law enforcement academy, a self-sponsored applicant must have completed 60 college credits (associate degree level or higher from a private or state college or university with current membership in good standing in a predominant, national or regional accrediting organization for private or state colleges or universities recognized by the United States Department of Education). Applicants sponsored by a law enforcement agency must complete the 60-credit requirement within the first 5 years of employment.

Academies are located at Wisconsin technical colleges. In addition, some law enforcement agencies have their own academies that are not connected with the technical college system. These agencies are:

- Dane County Sheriff
- Department of Natural Resources
- Madison Police Department
- Milwaukee County Sheriff
- Milwaukee Police Department
- Wisconsin State Patrol

All Wisconsin law enforcement academies use the same 720-hour curriculum approved by the LESB. The agency-run academies may have additional agency-specific curriculum.

Law enforcement officers who hold or have held employment as a certified or licensed law enforcement or tribal law enforcement officer in another state, or hold or have held military veteran status in a

Military Occupational Specialty as a law enforcement officer (Military Police/Security Forces/Master of Arms), full-time for a minimum of one year beyond completion of academy training, fully empowered and paid for all hours worked, who continue to hold or voluntarily left employment within less than three years, may qualify to complete a reciprocity examination administered by the Bureau of Training and Standards of the Wisconsin Department of Justice.

Certification is granted by the LESB following employment with a Wisconsin law enforcement agency and successful completion of the 720-hour law enforcement academy or reciprocity exam. Staff of the Bureau of Training and Standards recommend certification of officers who have met the minimum requirements for certification at quarterly meetings of the LESB held in March, June, September, and December.

What are the requirements for continuing as a Wisconsin law enforcement officer?

A certified law enforcement officer must retain employment with a law enforcement agency and complete at least 24 hours of recertification training each state fiscal year (July 1st – June 30th). Handgun qualification and vehicle pursuit training are the only required subjects. The state's handgun qualification must be completed annually, and the state's vehicle pursuit training requirement must be completed biennially. Agencies may require officers to complete training in additional subjects or more hours than the 24 required by statute.

Certified law enforcement officers also must maintain employment with a law enforcement agency in a sworn law enforcement position. A law enforcement officer who has been employed either full-time or part-time in a sworn capacity for at least 1 consecutive year has 3 years from the termination of employment to regain employment in a sworn capacity. Otherwise, the person will have to repeat the law enforcement academy to become eligible for recertification. In addition if an officer holds employment for less than 1 consecutive year, they have 3 years from their date of graduation from the law enforcement academy to regain employment in a sworn capacity or they will have to repeat the law enforcement academy to become eligible for recertification.

Who is responsible for the amount and content of training for Wisconsin law enforcement officers?

There are five types of training for Wisconsin law enforcement officers

- Academy training.
- Instructor/master instructor training.
- Field training.
- Recertification training.
- Specialized training.

Academy training. The LESB requires all recruits to complete 720 hours of academy training. The LESB sets the requirements for the subjects to be covered and the amount of time to be spent on each subject. The LESB also approves the academy curriculum, which is developed by staff of the Bureau of Training and Standards

Instructor/master instructor training. Only certified instructors may teach as a primary instructor at law enforcement academies. To be certified as an instructor by the LESB, an instructor must have a

recommendation from the head of his or her employing agency, meet minimum requirements set forth by the LESB, complete training developed by the Bureau of Training and Standards, request instructor certification via an application form available from the Bureau of Training and Standards, and be approved for instructor certification by the LESB. Similar to officer certification, applicants who have met the requirements for instructor certification are recommended for certification by Bureau of Training and Standards staff at the quarterly LESB meetings held in March, June, September, and December.

Field training. When academy graduates are employed by a law enforcement agency, the agency may require them to undergo additional field training. There is no certified curriculum or state-level requirement for field training programs; each agency may develop and implement its own.

Recertification training. Certified law enforcement officers are required to complete 24 hours of training annually. Two specific areas of training are required by statute: annual handgun qualification and biennial training in vehicle pursuit. Except for statutorily-mandated vehicle pursuit training and handgun qualification, individual law enforcement agencies develop their own training programs. Agencies and academies submit officer training records via the Acadis Portal maintained by the Bureau of Training and Standards.

Specialized training. Wisconsin does not certify specialized law enforcement officers such as school resource officers, SWAT team members, or financial crimes investigators, and no specialized training is required at the state level for an officer to fill a specialized role. The Department of Justice may fund specialized training for law enforcement officers, either through grants to law enforcement agencies from the Division of Law Enforcement's Specialized Training Grant program or subject-specific schools sponsored by the Division of Criminal Investigation.

When can a law enforcement officer be decertified?

The LESB has the power to decertify a Wisconsin law enforcement officer only in the following circumstances:

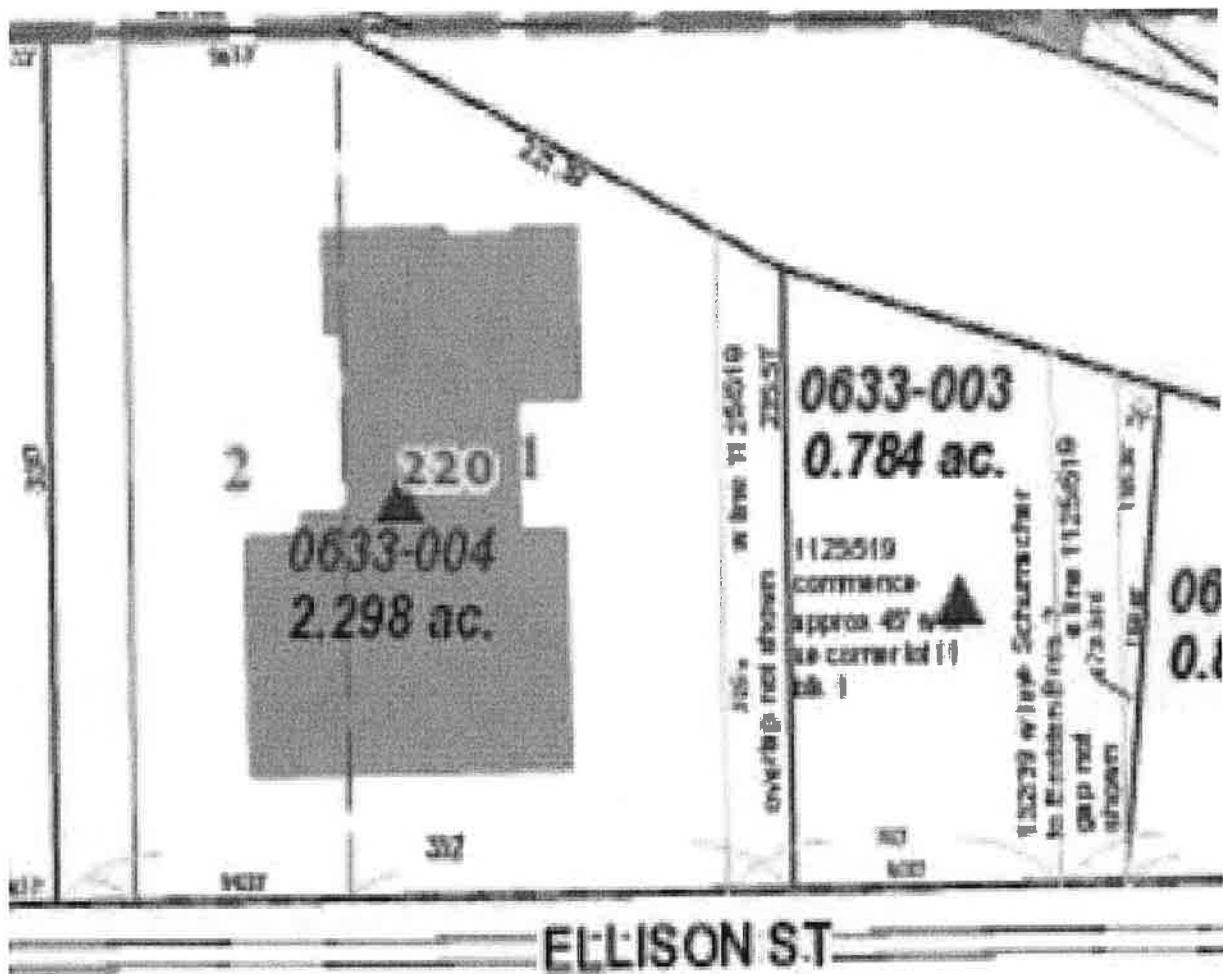
- Failing to maintain employment as a sworn law enforcement officer.
- Not satisfying the LESB's training requirements.
- Falsifying information to become or remain certified.
- Being convicted of a felony or any crime of domestic abuse.
- Failing to pay court-ordered child or spousal support.
- Failing to achieve an associate degree or 60 college credits within the first 5 years of employment.

Where can I find more information?

The Law Enforcement Standards Board's powers and duties are outlined in Wis. Stat. § 165.85. More information can be found in the Law Enforcement Standards chapters of the Wisconsin Administrative code.

The Law Enforcement Standards Board Policy and Procedures Manual provides detailed information about employment standards and training.

You can find Information about the individual law enforcement academy programs on the websites of the technical colleges and the agencies that sponsor their own academies.



Alt. Parcel #: 236076100000

CITY OF HORICON
DODGE COUNTY, WISCONSIN**Owner and Mailing Address:**GARY SPEAR
903 LINA ST
MAYVILLE WI 53050**Co-Owner(s):****Physical Property Address(es):**

* 210 ELLISON ST

Districts:

Dist#	Description
2576	HORICON SCHOOL
1000	MPTC FOND DU LAC
2366	TID #6 CITY HORICON

Abbreviated Description:

Acres: 0.784

PT LOT 1 BLK 1 CONNIT'S ADD AS DESC IN
V321 P115 ALSO PT SD LOT 1 DESC IN V473
P346**Parcel History:**

Date	Doc #	Vol/Page	Type
07/08/2020	<u>1292317</u>	/	WAR
12/28/2010	<u>1156553</u>	/	WAR
09/21/2001	<u>939254</u>	1170/933	TD
04/06/2001	<u>926883</u>	1125/519	WAR

more...

Plat	Tract (S-T-R 40% 160% GL)	Block/Condo Bldg
* MB-METES AND BOUNDS	06-11N-16E SW SW	

2022 Valuations:

Values Last Changed on 09/07/2015

Class and Description	Acres	Land	Improvement	Total
G2-COMMERCIAL	0.784	33,900.00	0.00	33,900.00

Totals for 2022

General Property	0.784	33,900.00	0.00	33,900.00
Woodland	0.000	0.00	0.00	0.00

Totals for 2021

General Property	0.784	33,900.00	0.00	33,900.00
Woodland	0.000	0.00	0.00	0.00

2022 Taxes

Taxes have not yet been calculated.

Key

* - Primary



QUOTE

ArchiveSocial, Inc.
P.O. Box 3330
Durham NC 27702
United States

#3909

08/01/2022

Bill To

City of Horicon - Police, WI

City of Horicon - Police, WI
220 Ellison Street
Horicon WI 53032
United States

Ship To

City of Horicon - Police, WI
220 Ellison Street
Horicon WI 53032
United States

TOTAL (USD)

\$3,588.00

Quote Expires:

Item	Options	Amount
Economy - 1.5KR - 12A		\$3,588.00
Social Media Archiving Subscription (\$299/month) - Up to 12 Accounts & Up To 1.5k Records Per Month		

Subtotal (USD)	\$3,588.00
Other Credits (USD)	
Tax Total (USD)	\$0.00
Total (USD)	\$3,588.00

Job Classification

Police Lieutenant (non-represented)

I. CHARACTERISTICS OF THE CLASS

- A. Under the general direction of the Police Chief, assists in the directing of operations and activities within the Police Department through administrative authority and supervision of assigned field and staff functions. This position requires the exercise of independent judgment in the performance of the duties of the office. Duties include directing and/or guiding departmental, managerial and operational staff toward achieving established goals and objectives. Work is performed with considerable discretion and latitude in the conduct of police operations. Work is reviewed through conferences, reports and observations of results obtained. May assume duties of Police Chief in absence. Performs other work as requested or assigned.

II. EXAMPLES OF ESSENTIAL FUNCTIONS (illustrative only)

- A. Assists in departmental planning and in the development of a broad outline of the work to be done in the allocation of personnel to shifts; assists in ensuring the consistency of the departmental goals and objectives as set by the Chief of Police.
- B. Assists in the maintaining formal lines of authority; enforces rules and regulations; carries out policy and procedures.
- C. Assists police officers with patrol; identifies and documents patrol staffing needs; maintains training records of subordinates.
- D. Communicates general and specific departmental rules, regulations, policies and procedures; establishes and oversees a procedure for maintaining discipline; reviews and resolves operational deficiencies and conflicts; supervises / manages department assignments.
- E. Maintains continuous liaison with other City leaders and various sister-agency leaders.
- F. Collects and evaluates daily or periodic crime data and statistics; writes monthly and other periodic patrol reports.
- G. Interprets new laws and ordinances; supervises and oversees training of staff in new techniques and briefs on special problems or important changes in regulations and procedures.
- H. Evaluates submitted reports from officers; monitors dispatch calls.

- I. Responds to a variety of operational and administrative questions and inquiries from various sources; prepares responses and confers with the Police Chief as needed.
- J. Assists with preparation of the patrol budget in both the planning and implementation stages; with an emphasis on equipment.
- K. Performs the duties of subordinate employees if and when required.
- L. Effectively supervises and recommends the hiring, discharge, evaluation assignment, discipline, and adjustment of grievances of subordinate employees.
- M. Responds to serious or complex incidents; monitors action of police officers; maintains knowledge of current status on major investigations; authorizes requests for specialized units to be called to a scene; schedules patrol coverage.
- N. Evaluates and completes performance appraisals for subordinates.
- O. Investigates and responds to citizens' complaints.
- P. Supervises and coordinates the activities of the patrol division; authorizes overtime, leave and training requests; prepares work schedules within the department; establishes and evaluates goals and objectives.
- Q. Assists in the function of departmental staffing; identifies training requirements and provides training for departmental staff.

(NOTE: The duties listed above are intended as illustrations of the various types of work performed by persons in positions covered by this classification. This list is not all inclusive. The omission of a particular job duty does not mean that the duty is not one of the essential functions of the position. Management reserves the right to assign employees in this classification to duties not listed above, if the duties are fairly within the scope of responsibilities applicable to the level of work performed by employees in positions covered by this classification. This classification does not create an employment contract between the City and the employee and is subject to change by the City as the needs of the City and the department change over time).

III. REQUIREMENTS

A. Training and Experience:

1. Five (5) years patrol experience with advanced training or instructor certification in at least three of the following areas; Pursuit Driving, SFST, DRE, Radar/Lidar, Professional Communication, DAAT, Firearms, Evidence, FTO, or other related patrol skills. Bachelor's degree or higher preferred.

B. Knowledge, Skills, and Abilities:

1. Knowledge of the principles, practices, and techniques of modern law enforcement.
2. Knowledge of the principles and practices of organization, management, and personnel administration.
3. Knowledge of federal, state, and local laws and ordinances that affect or are enforced by the police department.
4. Knowledge of community geography and demographics.
5. Knowledge of modern management principles and practices.
6. Skill in Microsoft Office Suite to include PowerPoint, Excel, Word, and police software programs like TraCS, eTime, and others.
7. Ability to plan, evaluate, assign and coordinate activities performed by the Police Department.
8. Ability to motivate, manage, and supervise employees with varying levels of education and work experience.
9. Ability to establish and maintain effective working relationships with other City departments, public agencies, the news media, and the general public.
10. Ability to speak effectively and comfortably to large groups of people.
11. Ability to communicate effectively, both orally and in writing.
12. Ability to plan, organize, direct, and evaluate complex programs and operational activities.

13. Ability to react calmly and quickly in emergency situations.
14. Ability to maintain proficiency in the use of firearms, radios, automotive, and other police equipment.
15. Ability to analyze complex managerial and administrative problems, formulate solutions, and take independent action.

C. Physical Requirements:

1. Perform all the duties of a Police Officer and assigned tasks.
2. Operate police equipment as efficiently and economically as possible under a variety of conditions and in accordance with law and established procedures. This includes, but is not limited to, vehicles, weapons, computers, radio equipment, cameras, and audio and video recording equipment.

D. Environmental Requirements: Tasks may require infrequent exposure to adverse environmental conditions.

E. Sensory Requirements:

1. Task requires oral communications ability.
2. Task requires color perception and discrimination without impairment.
3. Task requires sound perception and discrimination.
4. Task requires odor perception and discrimination.
5. Task requires depth perception and discrimination.
6. Task requires texture perception and discrimination.
7. Task requires visual perception and discrimination in each eye correctable to 20/20.

F. Other Requirements: Possession of a valid driver's license and a good driving record. This is a uniformed patrol supervisor position that generally works 40 hrs per week on a rotating schedule with every Sunday off and every other weekend off. The hours of work may be subject to change to meet the needs of the department.



September 8, 2022

Kristen Jacobson, City Clerk/Treasurer
City of Horicon, Wisconsin
404 E Lake St
Horicon, WI 53032

Re: Written Municipal Advisor Client Disclosure with the City of Horicon ("Client") for Test Year 2023 Water Rate Study ("Project" Pursuant to MSRB Rule G-42)

Dear Kristen:

As a registered Municipal Advisor, we are required by Municipal Securities Rulemaking Board (MSRB) Rules to provide you with certain written information and disclosures prior to, upon or promptly, after the establishment of a municipal advisory relationship as defined in Securities and Exchange Act Rule 15Ba1-1. To establish our engagement as your Municipal Advisor, we must inform you that:

1. When providing advice, we are required to act in a fiduciary capacity, which includes a duty of loyalty and a duty of care. This means we are required to act solely in your best interest.
2. We have an obligation to fully and fairly disclose to you in writing all material actual or potential conflicts of interest that might impair our ability to render unbiased and competent advice to you. We are providing these and other required disclosures in **Appendix A** attached hereto.

As your Municipal Advisor, Ehlers shall provide this advice and service at such fees, as described within **Appendix B** attached hereto.

This documentation and all appendices hereto shall be effective as of its date unless otherwise terminated by either party upon 30 days written notice to the other party.

During the term of our municipal advisory relationship, this writing might be amended or supplemented to reflect any material change or additions.

We look forward to working with you on this Project.

Sincerely,

Ehlers & Associates

A handwritten signature in black ink, appearing to read 'Brian Roemer', written over a horizontal line.

Brian Roemer
Municipal Advisor

¹ This document is intended to satisfy the requirements of MSRB Rule G-42(b) and Rule G-42(c).

Appendix A

DISCLOSURE OF CONFLICTS OF INTEREST/OTHER REQUIRED INFORMATION

Actual/Potential Material Conflicts of Interest

Ehlers has no known actual or potential material conflicts of interest that might impair its ability either to render unbiased and competent advice or to fulfill its fiduciary duty to Client.

Other Engagements or Relationships Impairing Ability to Provide Advice

Ehlers is not aware of any other engagement or relationship Ehlers has that might impair Ehlers' ability to either render unbiased and competent advice to or to fulfill its fiduciary duty to Client.

Affiliated Entities

Ehlers offers related services through two affiliates of Ehlers, Bond Trust Service Corporation (BTSC) and Ehlers Investment Partners (EIP). BTSC provides paying agent services while Ehlers Investment Partners (EIP) provides investment related services and bidding agent service. Ehlers and these affiliates do not share fees. If either service is needed in conjunction with an Ehlers municipal advisory engagement, Client will be asked whether or not they wish to retain either affiliate to provide service. If BTSC or EIP are retained to provide service, a separate agreement with that affiliate will be provided for Client's consideration and approval.

Solicitors/Payments Made to Obtain/Retain Client Business

Ehlers does not use solicitors to secure municipal engagements; nor does it make direct or indirect payments to obtain or retain Client business.

Payments from Third Parties

Ehlers does not receive any direct or indirect payments from third parties to enlist Ehlers recommendation to the Client of its services, any municipal securities transaction or any financial product.

Payments/Fee-splitting Arrangements

Ehlers does not share fees with any other parties and any provider of investments or services to the Client. However, within a joint proposal with other professional service providers, Ehlers could be the contracting party or be a subcontractor to the contracting party resulting in a fee splitting arrangement. In such cases, the fee due Ehlers will be identified in a Municipal Advisor writing and no other fees will be paid to Ehlers from any of the other participating professionals in the joint proposal.

Municipal Advisor Registration

Ehlers is registered with the Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB).

Material Legal or Disciplinary Events

Neither Ehlers nor any of its officers or municipal advisors have been involved in any legal or disciplinary events reported on Form MA or MA-I nor are there any other material legal or disciplinary events to be reported. Ehlers' application for permanent registration as a Municipal Advisor with the (SEC) was granted on July 28, 2014 and contained the information prescribed under Section 15B(a)(2) of the Securities and Exchange Act of 1934 and rules thereunder. It did not list any information on legal or disciplinary disclosures.

Client may access Ehlers' most recent Form MA and each most recent Form MA-I by searching the Securities and Exchange Commission's EDGAR system (currently available at <http://www.sec.gov/edgar/searchedgar/companysearch.html>) and searching under either our Company Name (Ehlers & Associates, Inc.) or by using the currently available "Fast Search" function and entering our CIK number (0001604197).

Ehlers has not made any material changes to Form MA or Form MA-I since that date.

Conflicts Arising from Compensation Contingent on the Size or Closing of Any Transaction

The forms of compensation for municipal advisors vary according to the nature of the engagement and requirements of the client. Compensation contingent on the size of the transaction presents a conflict of interest because the advisor may have an incentive to advise the client to increase the size of the securities issue for the purpose of increasing the advisor's compensation. Compensation contingent on the closing of the transaction presents a conflict because the advisor may have an incentive to recommend unnecessary financings or recommend financings that are disadvantageous to the client. If the transaction is to be delayed or fail to close, an advisor may have an incentive to discourage a full consideration of such facts and circumstances, or to discourage consideration of alternatives that may result in the cancellation of the financing or other transaction.

Any form of compensation due a Municipal Advisor will likely present specific conflict of interests with the Client. If a Client is concerned about the conflict arising from Municipal Advisor compensation contingent on size and/or closing of their transaction, Ehlers is willing to discuss and provide another form of Municipal Advisor compensation. The Client must notify Ehlers in writing of this request within 10 days of receipt of this Municipal Advisor writing.

MSRB Contact Information

The website address of the MSRB is www.msrb.org. Posted on the MSRB website is a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the financial regulatory authorities.

Appendix B

Water Utility Financial Planning

Scope of Service

Client has requested that Ehlers prepare a user rate study for its water utility. ("Study"). Ehlers proposes and agrees to provide the following scope of services:

Phase I – Information Request and Simplified Rate Case

- Request and review the following:
 - Current schedule of user rates (we currently have this information).
 - Annual audits for the past three years (we currently have this information).
 - Current year budget (we currently have this information).
 - PSC annual reports for the last three years (available on the PSC website).
 - Current annual debt service schedules for existing utility debt (we currently have this information).
 - Publication widely available to water customers (we currently have this information).
 - Publication date of Customer Notice.
- Complete and Submit the Simplified Rate Case Application
 - Complete Simplified Eligibility Check
 - Complete all information regarding Customer Notice including average usage by customer class.
 - Represent the City through the PSC Proceedings.

Phase II – Water Utility Long-Range Cash Flow Analysis

- Under this phase we will the need for a Conventional Rate Case with the PSC using a long-range cash flow analysis. This analysis will make projections on future operation expenses, future capital funding, and identify future rate increases.
- Prepare a cash flow analysis for the next 10 years including the test year and beyond. The analysis will include:
 - Calculation of the return on net investment rate base (ROI) adequate to finance the appropriate share of debt service, equipment replacement and capital outlay expenses.
 - Benchmarking of key financial metrics that the PSC, rating agencies, and prospective lenders analyze.

- Capital planning and debt schedules with corresponding coverage requirements.
- This includes a meeting at the Board or other designated meeting to present the outcome of the Long-Range Cash Flow Analysis before filing the Application.

Phase III – Information Request and Review and Test Year 2023 PSC Application (As necessary)

- Request and review the following:
 - Year to date actual expenses and revenues for water utility.
 - Current year budget for water utility.
 - The 2022 water utility budget (when available).
 - PSC annual reports for the last three years (available on the PSC website).
 - Current annual debt service schedules for existing utility debt (we currently have this information).
 - Any available capital improvement plan documents.
 - Detailed water billing records for calendar year 2020, 2021, and previous twelve months July 2021 thru June 2022 showing billed water consumption by customer class and rate block and number of customers by class and meter size.
 - Water billing records for the last 12-month period (matching time period above) showing water consumption by customer class and rate block and number of customers by class and meter size.
 - A water tower repainting schedule showing when the last time the tower(s) were repainted, the cost for repainting and whether the utility is on a 15 or 20-year repainting schedule.
 - Current number of un-metered customers within the utility, if any.
 - Most current depreciation schedule for all water utility assets, showing current year depreciation expense, depreciation rates, and accumulated depreciation for all water utility financed assets.
 - List of 4 largest users in each customer class (i.e. residential, commercial, industrial, public authority) including the name of the customer, meter size, and total billed consumption for the largest quarter over the last 12-month period.
 - The current number of private fire protections by the size of connection, if any.
 - For municipal financed utility plant in service and contributed plant in service, the estimated 2022 and 2023 asset additions, retirements and adjustments.

- The current percentage allocated to the sewer utility's portion of meter costs and assets. (Usually the depreciation of the meters is split 50/50 between water and sewer).
- Estimated materials and supplies inventory for 2022 and 2023, if any.
- For 2022 and 2023 (estimated) the number of feet of main and hydrants added and retired. Please classify additions and retirements as routine or major.
- If employees perform work for more than one function, please explain how costs are assigned to the water utility. For example, when an employee performs work for municipal parks, sewer, water, and private lead service lines, describe how the salary and wages dollars are assigned to the regulated water utility.
- Water utility credit card billing offering information (details to follow)
- Complete and Submit the Application to Increase Water Rates
 - Consumption of 4 largest customers by class over last 12 months
 - Detailed water consumption projections by rate block and customer class for the test year.
 - Number of water meters by meter size and customer class for the test year.
 - Projection of direct public fire protection revenues for test year.
 - Projection of private fire protection revenues for test year.
 - Project operating revenues for current year by customer class
 - Enter tax rate information and calculate PILOT payment for test year.
 - Enter 2022 and 2023 detailed expenses and explain any expense plus or minus 15-percent of the 3-year average.
 - For 2022 and 2023, enter utility plant in service and contributed plant in service asset additions and retirements.
 - Review and adjust the depreciation rates for all utility financed assets if applicable to be in line with PSC accepted depreciation rates.
 - Enter the annual interest payment and principal remaining on outstanding utility debt for the next 3-years.
 - Prepare a cash flow analysis for the test year and calculate the return on net investment rate base (ROI) adequate to finance the appropriate share of debt service, equipment replacement and capital outlay expenses.
 - Enter the number of feet of main and fire hydrants added and retired in 2022 and 2023.
 - Assist Utility staff as needed with any follow up questions from PSC staff on the application.

- Before filing PSC Application, we will prepare a report containing a written summary of results of the Application to Increase Water Rates and cash flow analysis along with all supporting worksheets.
- If requested, before filing PSC Application, be present at one (1) Board meeting, or other designated Governing Body meeting to present the proposed rate increase for the test year.

Phase IV – PSC Rate Case Proceedings (As necessary)

- Assist utility with Data Request Portion of proceedings
- Review Revenue Requirement to check for PSC errors or omissions based on Application and Data Request(s) period. Provide disagreement correspondence as necessary
- Review PSC Cost of Service Study & Rate Design
- Represent the Utility at required PSC public hearing
 - Be present at the required telephonic public hearing and provide testimony in support of the proposed water rates for the test year on behalf of the Village.
- File Rate Implementation Letter

Phase V - Preparation of Report and Presentation (As necessary)

- Prepare and provide a report containing a written summary of results of the PSC Rate Case and cash flow analysis along with all supporting worksheets.
- If requested, present the PSC final water rate structure for the test year and answer questions at one (1) Board meeting, or other designated Governing Body meeting. This should be requested on or before filing the PSC Rate Implementation Letter.

Compensation

In return for the services set forth in the "Scope of Service," Client agrees to compensate Ehlers as follows based on the following Scope of Service Events:

Phase	Scope of Service Event	Fee
I	Final Order Release by PSC	\$ 500
II	Long-Range Cash Flow Presentation	\$ 3,000
III	CRC Application Filed with PSC*	\$ 5,000
IV	Completion of PSC Rate Implementation Letter*	\$ 1,500
V	Report and Presentation*	\$ 1,500
	Total	\$ 11,500

*As necessary. Phase II may indicate the remainder of the Study is not needed. In the

For any service directed by Client and not covered by this, or another applicable Appendix, Ehlers & Associates will bill Client at an hourly rate that is dependent upon the task/staff required to meet Client request at no less than \$125.00/hour and not to exceed \$350.00/hour.

Ehlers will invoice Client after the completion of each Scope of Service Event noted above. Our fees include our normal travel, printing, computer services, and mail/delivery charges. The invoice is due and payable upon receipt by the Client.

Client hereby accepts the terms set forth in this Written Municipal Advisor Client Disclosure and engages Ehlers to provide the services accepted below. This Letter shall be effective as of the date of its acceptance by Client. The above Scope of Services is hereby accepted by the City of Horicon, Wisconsin, by its authorized officer this _____ day of _____, 20____.

Title:

Documentation of Municipal Advisor Relationship – Appendix B
Ehlers



September 8, 2022

Kristen Jacobson, City Clerk/Treasurer
City of Horicon, Wisconsin
404 E Lake St
Horicon, WI 53032

Re: Written Municipal Advisor Client Disclosure with the City of Horicon ("Client") for Test Year 2023 Sewer Rate Study ("Project" Pursuant to MSRB Rule G-42)

Dear Kristen:

As a registered Municipal Advisor, we are required by Municipal Securities Rulemaking Board (MSRB) Rules to provide you with certain written information and disclosures prior to, upon or promptly, after the establishment of a municipal advisory relationship as defined in Securities and Exchange Act Rule 15Ba1-1. To establish our engagement as your Municipal Advisor, we must inform you that:

1. When providing advice, we are required to act in a fiduciary capacity, which includes a duty of loyalty and a duty of care. This means we are required to act solely in your best interest.
2. We have an obligation to fully and fairly disclose to you in writing all material actual or potential conflicts of interest that might impair our ability to render unbiased and competent advice to you. We are providing these and other required disclosures in **Appendix A** attached hereto.

As your Municipal Advisor, Ehlers shall provide this advice and service at such fees, as described within **Appendix B** attached hereto.

This documentation and all appendices hereto shall be effective as of its date unless otherwise terminated by either party upon 30 days written notice to the other party.

During the term of our municipal advisory relationship, this writing might be amended or supplemented to reflect any material change or additions.

We look forward to working with you on this Project.

Sincerely,

Ehlers & Associates

A handwritten signature in black ink, appearing to read 'Brian Roemer', written over a horizontal line.

Brian Roemer
Municipal Advisor

¹ This document is intended to satisfy the requirements of MSRB Rule G-42(b) and Rule G-42(c).

Appendix A

DISCLOSURE OF CONFLICTS OF INTEREST/OTHER REQUIRED INFORMATION

Actual/Potential Material Conflicts of Interest

Ehlers has no known actual or potential material conflicts of interest that might impair its ability either to render unbiased and competent advice or to fulfill its fiduciary duty to Client.

Other Engagements or Relationships Impairing Ability to Provide Advice

Ehlers is not aware of any other engagement or relationship Ehlers has that might impair Ehlers' ability to either render unbiased and competent advice to or to fulfill its fiduciary duty to Client.

Affiliated Entities

Ehlers offers related services through two affiliates of Ehlers, Bond Trust Service Corporation (BTSC) and Ehlers Investment Partners (EIP). BTSC provides paying agent services while Ehlers Investment Partners (EIP) provides investment related services and bidding agent service. Ehlers and these affiliates do not share fees. If either service is needed in conjunction with an Ehlers municipal advisory engagement, Client will be asked whether or not they wish to retain either affiliate to provide service. If BTSC or EIP are retained to provide service, a separate agreement with that affiliate will be provided for Client's consideration and approval.

Solicitors/Payments Made to Obtain/Retain Client Business

Ehlers does not use solicitors to secure municipal engagements; nor does it make direct or indirect payments to obtain or retain Client business.

Payments from Third Parties

Ehlers does not receive any direct or indirect payments from third parties to enlist Ehlers recommendation to the Client of its services, any municipal securities transaction or any financial product.

Payments/Fee-splitting Arrangements

Ehlers does not share fees with any other parties and any provider of investments or services to the Client. However, within a joint proposal with other professional service providers, Ehlers could be the contracting party or be a subcontractor to the contracting party resulting in a fee splitting arrangement. In such cases, the fee due Ehlers will be identified in a Municipal Advisor writing and no other fees will be paid to Ehlers from any of the other participating professionals in the joint proposal.

Municipal Advisor Registration

Ehlers is registered with the Securities and Exchange Commission (SEC) and Municipal Securities Rulemaking Board (MSRB).

Material Legal or Disciplinary Events

Neither Ehlers nor any of its officers or municipal advisors have been involved in any legal or disciplinary events reported on Form MA or MA-I nor are there any other material legal or disciplinary events to be reported. Ehlers' application for permanent registration as a Municipal Advisor with the (SEC) was granted on July 28, 2014 and contained the information prescribed under Section 15B(a)(2) of the Securities and Exchange Act of 1934 and rules thereunder. It did not list any information on legal or disciplinary disclosures.

Client may access Ehlers' most recent Form MA and each most recent Form MA-I by searching the Securities and Exchange Commission's EDGAR system (currently available at <http://www.sec.gov/edgar/searchedgar/companysearch.html>) and searching under either our Company Name (Ehlers & Associates, Inc.) or by using the currently available "Fast Search" function and entering our CIK number (0001604197).

Ehlers has not made any material changes to Form MA or Form MA-I since that date.

Conflicts Arising from Compensation Contingent on the Size or Closing of Any Transaction

The forms of compensation for municipal advisors vary according to the nature of the engagement and requirements of the client. Compensation contingent on the size of the transaction presents a conflict of interest because the advisor may have an incentive to advise the client to increase the size of the securities issue for the purpose of increasing the advisor's compensation. Compensation contingent on the closing of the transaction presents a conflict because the advisor may have an incentive to recommend unnecessary financings or recommend financings that are disadvantageous to the client. If the transaction is to be delayed or fail to close, an advisor may have an incentive to discourage a full consideration of such facts and circumstances, or to discourage consideration of alternatives that may result in the cancellation of the financing or other transaction.

Any form of compensation due a Municipal Advisor will likely present specific conflict of interests with the Client. If a Client is concerned about the conflict arising from Municipal Advisor compensation contingent on size and/or closing of their transaction, Ehlers is willing to discuss and provide another form of Municipal Advisor compensation. The Client must notify Ehlers in writing of this request within 10 days of receipt of this Municipal Advisor writing.

MSRB Contact Information

The website address of the MSRB is www.msrb.org. Posted on the MSRB website is a municipal advisory client brochure that describes the protections that may be provided by MSRB rules and how to file a complaint with the financial regulatory authorities.

Appendix B

Sewer Utility Financial Planning

Scope of Service

Client has requested that Ehlers prepare a user rate study for its sanitary sewer utility. ("Study"). Ehlers proposes and agrees to provide the following scope of services:

Phase I – Sewer Utility Long-Range Cash Flow Analysis

- Under this phase we will assess the need for a Utility Rate Study using a long-range cash flow analysis. To complete this assessment, we will request and review the following:
 - Current schedule of user rates.
 - Annual audits for the past three years (we currently have this information).
 - Year to date actual expenses and revenues.
 - Current year sewer utility budget.
 - Current annual debt service schedules for existing sewer utility debt.
 - Any available capital improvement plan documents.
- Prepare a cash flow analysis for the next 10 years. The analysis will include:
 - Calculation of the return on net investment rate base (ROI) adequate to finance the appropriate share of debt service, equipment replacement and capital outlay expenses.
 - Benchmarking of key financial metrics that the PSC, rating agencies, and prospective lenders analyze.
 - Capital planning and debt schedules with corresponding coverage requirements.
 - Projections on future operation expenses, future capital funding, and future rate increases
- This includes a meeting at the Council or other designated meeting to present the outcome of the Long-Range Cash Flow Analysis.

Phase II – Sewer Utility Rate Study (As necessary)

- If Phase I identifies a Test Year 2023 Sewer Utility Rate Study is necessary, under this phase we will complete the Utility Rate Study. To complete this phase, we will request and review the following:
 - A copy of the last completed user rate study, if applicable.
 - Detailed sewer and water billing records for the past 3 years showing billed water and sewer consumption by customer class and rate block

for the water utility portion and number of customers by class and meter size within each utility.

- Any available information on upcoming developments and population growth over the study planning period that would increase the customer base and usage, or conversely any information on customers reducing usage or moving out of the municipality.
- As applicable, monthly or quarterly bills from the regional sewer facility specifically showing billable sewer volumes for the municipality for the past three years.
- Current number of un-metered customers within the utility, if any.
- As applicable, billing records for all high strength industrial waste customers of the utility showing the amount of excess loadings by type by month or quarter for the past 3 years.
- As applicable, any available information on the planned user rate increases by the regional sewer facility.
- Sewer Rate Study
 - Development of Revenue Requirements and Calculation of Sewer User Rates
 - Based on the available budget, debt, and asset detail, develop the revenue requirements for the utility under the cash based or utility-based method.
 - Allocate the revenue requirements for the test year to the appropriate utility functions.
 - Calculate the user rates for all customer classes based on the revenue requirements allocated to each utility function divided by the appropriate billable units.
 - Create a cash flow analysis for the test year to ensure that the calculated user rates will meet the cash flow needs of the utility.
 - User Rate Comparison
 - Develop a comparison of existing and proposed user rates for example properties by customer class.
 - Develop a comparison of existing and proposed user rates to other communities.
 - Report and Presentation
 - Prepare a report including all project tables and a brief executive summary describing the findings and recommendations.
 - Review the report with staff and make any appropriate changes.
 - Prepare a final report and submit via PDF or paper copy
 - Prepare and present the report and findings to the Council or other designated governing body.

Compensation

In return for the services set forth in the "Scope of Service," Client agrees to compensate Ehlers as follows based on the following Scope of Service Events:

Phase	Cope of Service Event	Fee
I	Sewer Long-Range Cash Flow Presentation	\$ 3,000
II*	Sewer Rate Study Report Delivered*	\$ 7,500
	Total	\$ 10,500

*As necessary. Phase II may indicate the remainder of the Study is not needed. In the event the Client determines not to proceed with additional Phases Ehlers will send the invoice for Phases completed. In the event Client determines not to proceed with the Study once a Phase has been authorized, but prior to that Phase's completion, the compensation due for that Phase will be prorated to reflect the percentage of the work completed.

For any service directed by Client and not covered by this, or another applicable Appendix, Ehlers & Associates will bill Client at an hourly rate that is dependent upon the task/staff required to meet Client request at no less than \$125.00/hour and not to exceed \$350.00/hour.

Payment for Services

Ehlers will invoice Client after the completion of each Scope of Service Event noted above. Our fees include our normal travel, printing, computer services, and mail/delivery charges. The invoice is due and payable upon receipt by the Client.

Client Engagement

Client hereby accepts the terms set forth in this Written Municipal Advisor Client Disclosure and engages Ehlers to provide the services accepted below. This Letter shall be effective as of the date of its acceptance by Client. The above Scope of Services is hereby accepted by the City of Horicon, Wisconsin, by its authorized officer this day of , 20____.

By:

Title:

Signature:

**Department of Transportation Federal Railroad Administration
Railroad Crossing Elimination Program**

The City of Horicon has four existing rail crossings and a rail switchyard. It was identified in the 2020 Comprehensive Plan that the City explore opportunities to install quiet zones at each crossing so that trains are no longer required to blow their horn each time a crossing takes place.

The Railroad Crossing Elimination Program provides the opportunity to seek federal assistance in the planning and analysis of quiet zones in Horicon, in addition to construction dollars for implementation of the required infrastructure. The idea would be to apply for the planning grant this year and, with that analysis, apply for the construction grant in proceeding grant cycles.

The estimated costs associated with Vandewalle & Associates and Kunkle Engineering preparing the planning grant this year is +/- \$20,000. If the grant is awarded, all of these costs will be eligible grant expenses. Additionally, the preparation of the grant and 20% local match required are both TID eligible expenses.

Below are the proposed roles for each group in putting together the grant application. The grant deadline for submission is October 4th. It is anticipated that a resolution before the City Council in support of the grant will occur on September 27th.

Grant Application Component	Roles
Cover Page	V&A
Project Summary	V&A
Application Eligibility	V&A
Detailed Project Description <ul style="list-style-type: none">Challenges, users, and beneficiariesExpected outcomes and performance measures	V&A Kunkle
Highway-Rail Grade Crossing Safety <ul style="list-style-type: none">Accident dataResearch quiet zone accidents and awareness	City V&A
Project Location Map	V&A
Grade Crossing Info	City/V&A
Evaluation and Selection Criteria <ul style="list-style-type: none">Project benefitsTechnical MeritMeeting Selection Criteria (DOT strategic goals)	City/V&A/Kunkle Kunkle V&A
Safety Benefits	V&A
DOT Strategic Goals	V&A
Project Implementation and Management	City/V&A/Kunkle
Environmental Readiness	V&A
Statement of Work	Kunkle
Environmental Compliance	V&A/Kunkle
Forms	V&A/City



VANDEWALLE & ASSOCIATES INC.

September 9, 2022

Work Order Number 003; Railroad Crossing Elimination Grant Assistance Services

This Work Order is made under the terms and conditions established in the Current Planning Services Agreement, dated October 27, 2011, between "Client", City of Horicon, Wisconsin, and VANDEWALLE & ASSOCIATES, INC. All capitalized terms contained herein have the meaning set forth in the Agreement.

Article I Scope of Work

VANDEWALLE & ASSOCIATES agrees to provide the following Services assisting the City with the Railroad Crossing Elimination Grant preparation:

Task 1.1: Data Collection and Research

VANDEWALLE & ASSOCIATES will collect relevant data and research key components of the grant application to inform the Project Narrative.

Task 1.2: Project Narrative

VANDEWALLE & ASSOCIATES will write, compile information, and develop the draft Project Narrative for the grant application. See the roles document for specific components that are the responsibility of V&A.

Task 1.3: Complete Grant Application Drafts

VANDEWALLE & ASSOCIATES will develop and complete a draft grant application for City staff review.

Task 1.4: Project Coordination

VANDEWALLE & ASSOCIATES will schedule, coordinate, and facilitate various meetings internally and with Kunkle Engineering and City staff throughout the development of the grant application.

Task 1.5: Grant Submission

VANDEWALLE & ASSOCIATES will assist City staff in completing and submitting all required elements of the grant application.

Section B Schedule

Services in this Work Order shall commence from September 7, 2022 and be in effect through October 4, 2022.

Section C Costs

All work will be completed on a time and materials basis with the budget for this Work Order not to exceed \$13,000.

Except to the extent modified herein, all terms and conditions of the original Agreement shall continue in full force and effect.

City of Horicon

By:

Signature of Authorized Representative

Date

Printed Name

Title

VANDEWALLE & ASSOCIATES, INC.

By:

Nonna Anderson

Nonna Anderson, Business Manager

Date

ATTACHMENT ONE
FEE SCHEDULE

	<u>Hourly Rates</u>
Company President	\$220 to \$300
Principal	\$185 to \$275
Associate	\$105 to \$150
Assistant	\$85 to \$95
GIS Analyst/Cartographer	\$90 to \$100
Communications Specialist	\$65 to \$120
Project Assistant	\$40 to \$65